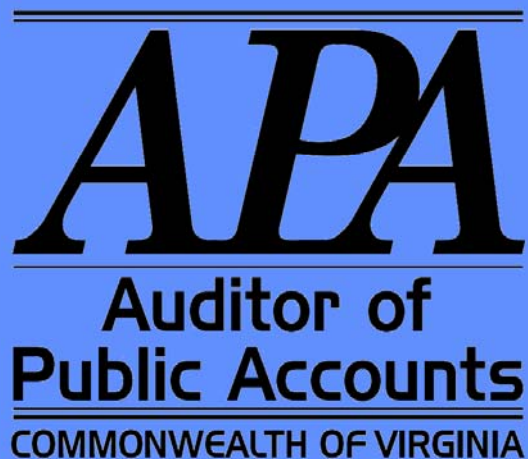


GLEN A. BROWN, TREASURER
of the
COUNTY OF PITTSYLVANIA
REPORT ON EXAMINATION
of
COMMONWEALTH REVENUES

AS OF
NOVEMBER 17, 2008



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Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 5, 2008

Teresa D. Easley
Incoming Treasurer

Glen A. Brown
Outgoing Treasurer

Board of Supervisors
County of Pittsylvania

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Glen A. Brown, Treasurer of the County of Pittsylvania, at November 17, 2008. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at November 17, 2008 and to turn over the assets, accounts, and records of the office to Teresa D. Easley, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Glen A. Brown, Treasurer of the County of Pittsylvania, Virginia turned over to the incoming treasurer at November 17, 2008.

AUDITOR OF PUBLIC ACCOUNTS

KWV/clj

At November 17, 2008


We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

Balance

Estimated State Income Taxes
State Income Taxes
Penalty
Interest
Share of fees of sheriff and deputies
Other (List)
Tobacco Stamp Receipts

\$0.00

Keli Reeker


Incoming Treasurer

Incoming Treasurer

John A. Brown

Outgoing Treasurer

COUNTY OF PITTSYLVANIA, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING TREASURER
At November 17, 2008

Received of Glen A. Brown, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Teresa D. Easley, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business November 17, 2008.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2007 State Income Taxes	\$0.00

Total (Exclusive of penalty
on past due items)

\$0.00

Signed and Witnessed:

Heli Peckes

Witness (Auditor)

Teresa D. Easley
Incoming Treasurer

Glen A. Brown
Outgoing Treasurer

